

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Elizabeth Brubaker  
DOCKET NO.: 05-26801.001-R-1  
PARCEL NO.: 05-28-202-008-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Brubaker, the appellant, by attorney Sonja R. Johnson with the law firm of Much Shelist in Chicago, and the Cook County Board of Review.

The subject property consists of an 82-year-old, one and one-half story, single-family dwelling of stucco construction containing 3,045 square feet of living area and located in New Trier Township, Cook County. Features of the home include three and one-half bathrooms, a fireplace, a partial-unfinished basement, air-conditioning and a two and one-half car detached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board and raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal. In support of the equity argument, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted a three-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables offered by the appellant consist of one and one-half story, single-family dwellings of frame, stucco or frame and masonry construction located within the subject's neighborhood. The improvements range in size from 2,214 to 3,618 square feet of living area and range in age from 53 to 106 years. The comparables contain from two to three and one-half bathrooms and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 41,004  
IMPR.: \$ 54,912  
TOTAL: \$ 95,916

Subject only to the State multiplier as applicable.

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a finished or unfinished basement. Two comparables contain a fireplace and three comparables contain a one-car or two-car garage. The improvement assessments range from \$10.73 to \$15.77 per square foot of living area.

As to the market value argument, the appellant submitted a uniform residential appraisal report with an effective valuation date of August 5, 2002. Said report opined an indicated market value for the subject of \$770,000. The appraisal, submitted by Property Valuation Services, L.L.C., and its appraisers, Bonnie G. Rossell and Harry Fishman, State of Illinois Licensed Appraisers relied on the cost approach and the sales comparison approach in the report.

At hearing, the appellant's attorney stated that the subject property is architecturally significant and not considered a tear-down property. Based on these analyzes, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$95,916. The subject's improvement assessment is \$54,912 or \$18.03 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with one and one-half story, 25 and 85-year-old, single-family dwellings of stucco or frame construction with the same neighborhood code as the subject. The improvements contain 2,514 and 3,622 square feet of living area. The comparables contain three full bathrooms, an unfinished basement, a fireplace and a two-car garage. The improvement assessments are \$21.50 and \$18.77 per square foot of living area, respectively. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant claimed unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the inequity claim, both parties submitted a total of seven properties somewhat similar to the subject but with some variations in living area, age and/or amenities. These seven properties have improvement assessments ranging from \$10.73 to \$21.50 per square foot of living area. The subject's per square foot improvement assessment of \$18.03 falls within the range established by these properties. The Board finds of the seven properties offered by the parties, five vary substantially from the subject in size of living area, three vary significantly in amenities and two vary in age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by both parties does not support a change in the subject's current assessment.

Next, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having considered the evidence, the Board finds the appellant has not met this burden.

As to the market value argument, the appellant submitted a uniform residential appraisal report with an effective valuation date of August 5, 2002. Said report opined an indicated market value for the subject of \$770,000. The Board finds the appellant's appraisal report to be outdated in that the effective valuation date of the appraisal is August 5, 2002 nearly two and one-half years prior to the January 1, 2005 assessment date at issue. Therefore, the Board finds no reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed or overvalued and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.